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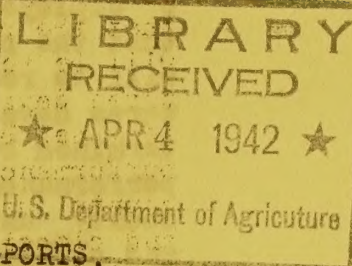
Issued February 17, 1942

UNITED STATES DEPARTMENT OF AGRICULTURE  
AGRICULTURAL ADJUSTMENT ADMINISTRATION

1942 AGRICULTURAL CONSERVATION PROGRAM

SOUTHERN REGION BULLETIN 609

STATE OFFICE INSTRUCTIONS FOR AUDITING PERFORMANCE REPORTS,  
REVIEWING PERFORMANCE WORK, AND REPORTING PROGRESS OF  
PERFORMANCE WORK



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## PART I. GENERAL

The performance work done by the county offices must be reviewed by employees of the State office. This work must be so distributed that the performance work done by each employee of the county office will be reviewed. (The work done by employees who work less than three days on performance work need not be reviewed unless it is determined by the State office that such review is desirable.) The performance as reported on one percent or more of the farms in each county must be reviewed by visiting the farm to check the mapping and classification of the crops and land uses. This review must include all farms on which members of the county or community committee or the secretary or treasurer of the county association or any employee of the county office are interested producers, and at least one percent of the other farms in the county.

The office work in connection with the preparation of the reports of performance, and the entering of performance data on the applications for payment and any forms in connection with commodity loans and crop insurance which have been prepared must also be reviewed.

## PART II. ORGANIZATION

### A. State Performance Supervisor.

The State performance supervisor shall be in charge of the review of performance work in the State. He must see that the persons employed to review performance work receive the proper training and instructions. Before beginning the review of performance work the State performance reviewers (herein referred to as reviewers) must be thoroughly familiar with all instructions for reporting performance, including SRS-9, SRB-603, SRB-603 Supplement 1, the 1942 State Handbook, and this bulletin.

The State performance supervisor is responsible for carrying out this work at the proper time and for determining that the required number of the reports of performance are reviewed in each county. He must supervise the work in such manner as to obtain the highest efficiency at a reasonable cost.

He shall prepare reports of the progress of performance work in the counties, the reports of work done by the State office employees engaged in performance work, and the reports on the results of the performance review.

### B. Reviewers.

Reviewers shall be employed by each State office to work under the direction of the State performance supervisor in reviewing reports of performance.



A reviewer shall not be employed to review performance in a county where he has been employed by the county association within twelve months. A reviewer shall not be employed to review performance work in his home county.

When it becomes necessary for a reviewer to recommend that an employee of the county association be dismissed, he shall request the person in charge of performance in the county to immediately suspend such employee until a final decision is reached. He shall enter his recommendations in this respect under Section 3 of Form SRS-7, "Spot Check Report" (herin referred to as Form 7).

### PART III. SPOT CHECKING PROCEDURE

It is important that the State office review of performance work begin within two weeks after the counties have begun their performance checking and that it be continued until after the disposal of excess special allotment crops, the county recheck of producer complaints in connection with special crop acreages, the issuing of marketing quota cards, and the execution of applications for payment have been completed.

#### A. Audit of Performance Reports.

1. Audit of Reports.--As a part of the review, the State office shall audit approximately 10 percent of the reports of performance in each county. Part of this audit shall be made before the farms which are to be reviewed in the field are selected.

To expedite the audit during the early part of the season, it is recommended that the auditing of Forms 42-SR-30, "Performance Report," and Forms 42-SR-31, "Supplement to Performance Report" (herein referred to as Form 30 and Form 31, respectively), be done in the county office. Part of this work may be done by representatives of the State office other than reviewers, during their visits to the county office for other purposes. In order for this work to be of the highest value, it will be necessary to do part of the work immediately after the checking of performance begins in each county.

The purpose of this audit is to determine that all applicable data available as of the time of the audit have been correctly entered on Forms 30 and 31. The acreage entries on Forms 30 and 31 reviewed shall be checked against the corresponding entries on Form SRS-12, "Planimeter Record Sheet" (herein referred to as Form 12).

If any of this audit work has been done by other State office employees before the reviewer visits the county, he shall examine the audit reports to determine to what extent the performance reports have been audited and to avoid duplication of work. The reviewer shall also use the previously executed audit reports as a guide in selecting the farms to be checked in the field.



2. Tabulation of Errors.--Errors on the report of performance forms shall be identified by entering on the form with a red pencil, a number immediately above and to the right of the entry which is in error. All errors on a report of performance form shall be numbered in a numerical sequence beginning with 1. A correction memorandum shall be prepared for each form which is audited, showing the number of each erroneous entry thereon, wherein it is erroneous, and how it may be corrected. If no error is found, the notation "No errors" shall be entered on the correction memorandum. The correction memorandum shall be prepared in substantially the following manner:

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Correction Memorandum  
(for Form 42-SR-30)

County: Pike Farm ser. No. 118

Error :

No. : Nature of error and how to correct it

1 : Should be under "Peanuts" instead of  
"Cotton"

2 : Total in error - should be 98.4

3 : Signature of farm operator or  
authorized representative required

REMARKS: Several entries on Form 42-SR-30 are not clearly legible.

DATE: 7-15-42 Initials of reviewer: E.E.A.

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Where the audit is made in the county office by a representative of the State office, other than the reviewer, he shall execute a report showing the serial numbers of the farms for which the reports were audited and a summary of the errors found by that audit, reporting any farms which he thinks should be checked in the field by the reviewer. A copy of this report shall be filed in the county office and the original forwarded to the State office.

If the performance forms are to be audited in the State office, Forms 12, 30, and 31, together with any supplementary forms required by the State office, must be submitted.

After sample lots of performance reports for a county have been examined and correction memoranda prepared, the total number of errors on all forms reviewed shall be determined. The average number of errors per report of performance shall then be calculated by dividing the number of such errors by the number of reports of



performance audited. The State performance supervisor, on the basis of this information and a consideration of the nature of the errors, shall determine whether all performance reports for the county in question need to be audited by State office representatives.

3. Correction of Errors.--The audited performance forms, together with correction memorandums, shall be returned to the person in charge of performance work in the county with instructions to carefully review the errors as noted on the correction memoranda, and to see that all such errors are corrected. All clerical errors shall be corrected by the clerk who made the original entries or by the person in charge of performance in the county in case the clerk who made the error is no longer employed by the county association.

B. Review of Field Work.

Field rechecks shall be made on various size farms in the county, including a number of large farms or parts of large farms. A representative number of farms on which excess acreage of special crops have been removed from production must be reviewed. A separate review shall be made of the reporting of soil-building practices and special crop acreages checked by reporters at a time of year not coinciding with the regular performance season.

1. Selection of Farms to be Reviewed.--The reviewer shall personally select from the performance files, after the preliminary audit has been made, the performance reports for the farms on which he will review the field work of the reporters.

A reviewer shall not review the performance work of a near relative nor shall he review the performance work on a farm in which he or a near relative has any sort of financial interest.

2. Field Work by Reviewer.--The reviewer should not request the county performance supervisor to accompany him to the field except in special cases. As an example, if the reviewer expects to spend four days in a county at his first visit, he should request the county supervisor to accompany him for only one or possibly two days.

The reviewer shall visit each field in the farm (or the part thereof to be reviewed) and shall determine that: (1) the necessary measurements were made by the reporter to show the correct acreages for each field or plot listed on the report of performance, (2) the plotting on the enlargement by the use of a scale is correct, (3) the necessary entries on the report of performance with respect to the acreage shares of the interested producers on the farm are correct and complete, and (4) the crops and land uses are properly reported for each field or plot.

The reviewer must not change any data entered by employees of the county association. He shall bring all errors found in the field



work to the attention of the person in charge of performance work in the county. All field errors which affect the amount of or the division of payments for the farm shall be corrected by the reporter who originally checked the farm. In case the reporter is not available, the corrections shall be made by the county supervisor. Field errors which do not affect the amount of payments or the division of payments for the farm may be corrected by the county performance supervisor, but the reporter who originally checked the farm must be advised of the error. All corrections must be initialed by the person making the corrections.

3. Reports by Reviewer.---Form 7 shall be executed by the reviewer for each farm which he spot checks in the field. This form must be prepared by the reviewer in accordance with the instructions set forth in Part VI of SRS-9. In addition, the reviewer shall enter in Section 3 the names and the acreages of the special crop allotments established for the farm and state the effect, if any, which the errors discovered would have on payments for the farm. He must enter his recommendations for suspension of reporters on this form when such recommendations are made. The back of Form 7 may be used to extend the remarks in Section 3 where necessary. The original must be forwarded to the State office and the copy filed in the county office.

The reviewer shall confine his recommendations as to the quality of the field work done by an employee of the county association to his written report in Section 4 of Form 7. The reviewer may properly make suggestions to the person in charge of performance in the county for improvement of performance work.

C. Review of Acreage Computations.

The reviewer shall review the work of each acreage computer who has computed the acreage for two or more farms.

1. Selection of Farms.---The reviewer shall personally select the farm folders for the farms on which he will review the acreage computations. The work selected for review should include fields and plots on more than one enlargement.

The acreage calculations for several large fields shall be reviewed. Differences of 1/10 acre in a field or plot will not ordinarily be considered as proving that an error exists in the planimeter work unless such errors appear consistently in the work done by the acreage computer. The reviewer can estimate to the nearest 1/10 acre the acreage in plots of less than 1/2 acre, and need not measure such plots with a planimeter unless his inspection shows that there is an appreciable error in the original determination. The reviewer shall check the adjustments made of the plot acreages on Form 12. The acreage entries under "Total last year" on Form 12 must be compared with the acreages of the fields as shown on the enlargements.



2. Reports by Reviewer.--A report of the review of the work of each acreage computer shall be executed in duplicate on a mimeographed form. This form is to be mimeographed in the State office in sufficient quantity for use in the State. A sample form suggested for this report is shown below:

Review of Acreage Computations					
Florida - Escambia				Farm Serial No. 287	
Acreage computer E. C. White				Photo No. CPO 1-81	
Field or Plot :	Acreage			:	
and crop :	Original :	Correct :	Error :	:	Remarks
6B - Corn :	8.2 :	8.2 :	none :	:	
7 - Cotton :	6.3 :	6.5 :	0.2 :	:	New field in 1941
Date 6/30 , 1942					
				Signed J. C. King Reviewer	

This report must be executed in the county office. A copy shall be left in the county office and the original shall be mailed to the State office.

The reviewer shall include in his report to the State office a statement regarding the progress of performance work in the county.

#### PART IV. GENERAL REPORTS TO REGIONAL OFFICE

##### A. Progress of Performance.

During the year 1942 each State office shall prepare reports for each calendar month showing the progress of the performance work in the county offices.

The reports on the progress of performance work shall be forwarded to the Director of the Southern Division on or before the 10th day of the month following the month for which the report is prepared. The report must show for each county the following data:

- 1(a) The number of farms checked by performance reporters (field work only).
- 1(b) The acreage of cropland checked by performance reporters.
- 2(a) The number of farms for which acreage calculations were made.
- 2(b) The acreage of cropland computed in the county office



(measured with a planimeter and entered on the report of performance or obtained from previous measurements).

3. The total number of farms in the county.
4. The percentage of completion of the performance work under way. (Evaluate the percent completion of the performance work being done during the month and enter a percentage figure which will accurately show the percent completion of that performance job at the end of the month.) As an example, the work under way may be the checking of wheat only in a county where there are 700 wheat farms. If the number of wheat farms checked in January is 200 and in February 300, the percent completion would be  $500/700$  or 71%, as shown by the February report. In estimating the percent completion, consider that the calculation of acreage in the county office represents approximately one-eighth of the total cost of performance work.
5. The number of farms for which a notice of performance has been delivered to the farm operator.
6. The number of farms rechecked because the performance reporter's work was found not to be acceptable. (Do not include farms rechecked under the regular county office spot check procedure.)
7. The kind of performance work being done (checking wheat performance, regular performance, cotton and tobacco, soil-building practices, etc.). If no performance work was done in a county, enter "No performance work this month."

Data for 1(a), 1(b), 2(a), 2(b), 5, and 6 may be obtained from the county office report, submitted in accordance with Section C, Part IV of SRS-9.

A sample form for tabulating this data is included as Appendix I of this bulletin.

Indicate on each report the kind of performance work under way. Enter the totals for columns 1(a), 1(b), 2(a), 2(b), 3, 5, and 6 of the report.

The cost of performance work is not to be included in this report since such cost is being reported on Form SR-County-6.

B. Employees Engaged in Performance Work.

The State office shall forward to the Director of the Southern Division, not later than the 10th day of each month, a report of the



work done in the previous calendar month by State office employees engaged in performance work. A sample form for tabulating this data is included as Appendix II of this bulletin. The following data shall be included in this report:

1. The number of persons employed, including the State performance supervisor, State reviewers, typists, clerical, and laboratory assistants.
- 2(a) The total number of days spent in mapping (inspection of photographs, computing ratio factors, reports, measuring base lines for ground control, checking scales, measuring collimation distances).

- 2(b) The total number of days spent in spot checking.

- 2(c) The total number of days spent in compliance (performance instructions, conferences, reports, preparing performance memoranda, and correspondence).

Include under 2(a), 2(b), and 2(c) the days of leave with pay charged to each of the three divisions of the performance work.

- 3(a) The total cost of mapping (including cost of chainmen employed by State office and cost of travel and leave with pay).

- 3(b) The total cost of spot checking (including travel and leave with pay).

- 3(c) The cost of compliance (including cost of travel and leave with pay).

4. The number of square miles of new aerial photography inspected.

5. The number of square miles for which ground control was secured.

6. The cost per square mile of ground control and inspection of photography.

7. The number of Forms 7 executed by State reviewers.

8. The cost per spot check. Divide item 3(b) by item 7 to obtain this cost.

9. The total cost of performance work done by employees in the State office.

C. Review of Performance.

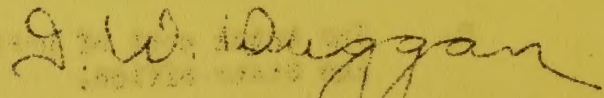


The State office shall forward to the Director of the Southern Division a report by counties, as of June 30 and December 31, 1942, on the progress of reviewing performance work under the 1942 program showing the following data:

1. The total number of work sheets.
2. The number of farms checked by performance reporters.
3. The maximum number of performance reporters employed.
4. The number of performance reporters whose work was reviewed by State office reviewers.
- 5(a) The number of performance reporters discharged for unsatisfactory work on the basis of reports by county supervisors or assistant county supervisors.
- 5(b) The number of performance reporters discharged for unsatisfactory work on the basis of reports by State office reviewers.
6. The number of Forms 7 prepared by State office reviewers.
7. The number of county supervisors and assistant county supervisors employed.
8. The number of Forms 7 prepared by county supervisors and assistant county supervisors.
9. The maximum number of acreage computers employed.
10. The number of acreage computers whose work was reviewed by State office reviewers.
11. The number of "Review of Acreage Computation" forms prepared by State office reviewers.
12. The percent of the performance reports which have been audited by employees of the State office.

Enter the total for each of the items 1 to 11 on the tabulated report.

Issued February 17, 1942, with the approval of the Administrator.



I. W. Duggan  
Director, Southern Division



PROGRESS OF PERFORMANCE WORK- 1942  
(Sample Form)

State  
Texas

Month January

## APPENDIX I

- 11 -

[illegible]Prepared by A.D.L.

2712

John Doe  
Signed

State Performance Supervisor



Appendix II.

(Sample Form)

REPORT OF STATE OFFICE EMPLOYEES  
ENGAGED IN PERFORMANCE WORK

State Texas

Report for the month of January, 1942

1. Number of performance employees 24
2. Number of man days devoted to: (including leave with pay)
  - (a) Mapping 120 days
  - (b) Spot Checking 170 "
  - (c) Compliance 310 "
3. Total cost of: (including travel and per diem)
  - (a) Mapping \$ 1480.00
  - (b) Spot Checking 1730.00
  - (c) Compliance 3560.00
4. Square miles of new photography inspected 4400 sq. mi.
5. Square miles of photography controlled (scale determinations made and enlargement factors computed) 3360 sq. mi.
6. Cost per square mile of ground control and inspection.  
(Item 3(a) divided by Item 5) \$0.44
7. Number of Forms SRS-7 executed by State performance reviewers 582
8. Cost per spot check.  
(Item 3(b) divided by Item 7) \$2.97
9. Total cost of performance for this month. \$ 67770.00

\_\_\_\_\_, 1942.

\_\_\_\_\_  
State Performance  
Supervisor